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AREA CODE (989)  
799-6000  
799-4706  
(FAX) 799-6363

July 10, 2013

Saginaw County 10<sup>th</sup> Circuit Court  
Attn: Court Clerk  
111 S. Michigan  
Saginaw, MI 48602

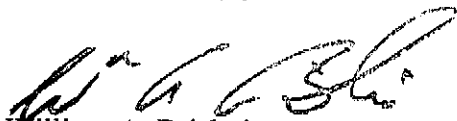
RE: Melissa Jayne Calice v. Richard Anthony Calice Jr.  
Case no: 12-017215-DM

Dear Court Clerk:

Please find enclosed an original and six copies of the Report of Special Master, Findings of Special Master Re: Child Support, Spousal Support, and Personal Property and Proof of Service regarding the above-referenced matter. I request that you file these documents with the court in your usual manner and return true copies to my office in the self-addressed stamped envelope provided for your convenience.

Should you have any questions or concerns, please do not hesitate to contact my office.

I remain sincerely yours,



William A. Brisbois  
BRISBOIS, BRISBOIS & RUPP, PLLC.

WAB:jmr

Enclosures

cc: Melissa Calice  
Timothy McLeod  
Richard Calice  
Thomas Demetriou  
Thomas Burkhart

**STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF SAGINAW  
FAMILY DIVISION**

MELISSA JAYNE CALICE,

Plaintiff,

File No. 12-017215-DM-1

vs.

HON. FRED L. BORCHARD

RICHARD ANTHONY CALICE, JR.,

Defendant.

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**FINDINGS OF SPECIAL MASTER RE: CHILD SUPPORT, SPOUSAL SUPPORT AND  
PERSONAL PROPERTY**

AT A SESSION OF SAID COURT HELD IN THE COURTHOUSE IN  
THE CITY OF SAGINAW, COUNTY OF SAGINAW, AND STATE  
OF MICHIGAN, ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_,  
2013, A.D.

PRESENT: HON. FRED L. BORCHARD, CIRCUIT JUDGE

Based on the evidence presented by the parties or otherwise obtained, the Report of Special Master attached hereto has been submitted to the Court.

**THE FOLLOWING SHALL BE THE ORDER OF THE COURT:**

**MONTHLY CHILD SUPPORT**

IT IS HEREBY ORDERED AND ADJUDGED that Child Support in the amount of \$2,761.00 shall be effective September 1<sup>st</sup>, 2012 and payable through the period ending December 31<sup>st</sup>, 2012. Child Support payments shall be made through the Michigan State Disbursement Unit (MISDU), P.O. Box 30351, Lansing, Michigan 48909. Credit shall be given for any Child Support made during this period.

IT IS FURTHER ORDERED AND ADJUDGED for the period January 1<sup>st</sup>, 2013 until further order of the Court, Child Support in the amount of \$1,948.00 shall be paid. Child Support payments shall be made through the Michigan State Disbursement Unit (MISDU), P.O. Box 30351, Lansing, Michigan 48909. Credit shall be given for any Child Support payments made during this period.

### **MONTHLY SPOUSAL SUPPORT**

IT IS HEREBY ORDERED AND ADJUDGED that Defendant, Richard A. Calice, Jr. shall pay to Plaintiff, Melissa J. Calice for the period September 1<sup>st</sup>, 2012 through December 31<sup>st</sup>, 2012 Spousal Support in the amount of \$2,442.00 per month.

IT IS FURTHER ORDERED AND ADJUDGED that Defendant, Richard A. Calice, Jr. shall pay to Plaintiff, Melissa J. Calice effective January 1<sup>st</sup>, 2013 Spousal Support in the amount of \$575.00 per month.

IT IS FURTHER ORDERED AND ADJUDGED that any 2012 arrearages arising as a result of the above Child Support and Spousal Support determinations shall be paid by Defendant, Richard A. Calice, Jr. to Plaintiff Melissa J. Calice within sixty (60) days from the date of entry of this order.

IT IS FURTHER ORDERED AND ADJUDGED that any Child Support arrearages for 2013 determined from the above shall be added to the monthly Child Support payments.

### **PERSONAL PROPERTY**

IT IS FURTHER ORDERED AND ADJUDGED that Defendant, Richard A. Calice, Jr. shall immediately ship to Plaintiff, Melissa J. Calice those items of personal property on the list attached to the Report of Special Master and incorporated herein which are still in the state of Maryland.

### **ENTRY OF ORDER**

**NOW THEREFORE IT IS ORDERED that, pursuant to 2004 PA 210, the Report of Special Master and Stipulated Order For Appointment Of Special Master To Determine Issues Set Forth In Plaintiff's Objection To Findings And Order Re: Custody, Parenting Time, Child Support And Credit, And Divorce Adjustment Program Dated November 14<sup>th</sup>, 2012 And Defendant's Response Thereto dated January 14<sup>th</sup>, 2013, this Order is entered as a temporary order and shall become a final order 21 days after the date a copy of this Order is served upon each party. In the event either party objects to the entry of this Order and requests a de novo hearing as provided by statute and court rule, this Order shall remain in effect until the Court holds a final hearing.**

The party who requests a judicial hearing must serve the objection, state the reason(s) for the objection, with notice of hearing and an alternate proposed order, on the opposing party or counsel in the manner provided in MCR 2.602(B).

Objections must be filed with the Circuit Court Clerk's Office (located in the basement of the courthouse), not with the Friend of the Court Office.

A "de novo hearing" means a consideration of the matter based on the record, or evidence presented at the conciliation conference, including any memoranda, recommendations, or proposed orders by the Facilitator. Only at the Court's discretion will evidence that was not introduced at the conciliation conference be considered.

Dated: July \_\_\_\_\_, 2013

  
WILLIAM A. BRISBOIS P26307

\_\_\_\_\_  
FRED L. BORCHARD P11003  
Circuit Judge

Countersigned:

\_\_\_\_\_  
Deputy Clerk

Small red cowboy boots from the guest bedroom

All self-made art that was given to me by friends and relatives

Access to all photographs, physical and online

All social work textbook and class notes, framed diploma

All of my teaching materials

One of each silhouette of Rocco and Mia. There are two of each silhouette, one is behind the other in the frame.

Baby picture collage I made for each child

Amelia's bedroom furniture (It was refinished by my mother in 1993, and has been passed down through the Wallace side of the family for 6 generations!)

Bedside lamps in the master bedroom, they were my Grandmother Watsons

The Dyson Vacuum (Christmas gift from my mom and Rick 2011)

Kate Spade dishes (wedding gift...it all came from my mother, Grandmother Watson or friends of my mother)

Pewabic Pottery (I purchased all at Pewabic in Detroit, with the exception of one vase that was given to me as a gift from his parents)

Nambe pieces with the exception of the smallest vase, as it was a wedding gift from his Grandfather Sisson. The salad bowl was a gift from my uncle Richard and Aunt Linda. I want it. There is a Waterford

salad bowl that is comparable to the Nambe bowl that was given to us by Tony's GODFATHER.

Le Creuset pieces ( I purchased within the marriage)

Wustoff knives (gift from my Grandmother Watson)

Wallace Silverware (gift from my Grandmother Wallace)

Red "You are Special Today" plate, gift from my Grandmother Watson. She and my mother had the same plate when they were raising families.

Red fiesta ware

Half of white fiesta serving dishes

All antique dishes that were passed down to me from grandmothers.

Christmas decorations, including small houses and churches and green tree-lamp.

Pottery Barn Bedspreads and shams from the Master Bedroom

Half of the children's books

Half of all children's toys

"rowing" oil painting

"Keep Calm and Carry On"

My cookbooks

Crock pot

Everything in the curio cabinet

Framed picture at the top of the basement stairs...mother and small child

My books

Wooden baskets and bedside tables on either side of the master bedroom

Red couch in basement (purchased with money that my Grandmother Wallace gave me)

Mia and Rocco's Pottery barn bedspreads and shams

Mia's American Girl Dolls (given to her by my mother and my Grandmother Watson)

The rest of my clothing and accessories

Turquoise lamp

Silver tea set

Small stained glass lamp

Doll furniture and clothing ..... My parents gave Mia all of this furniture.

Half of all dolls

Half of the Rocco's trucks

Yellow mirror in the basement

Turquoise shutter in the master bedroom

USA map in the basement

Sunflower framed watercolor in the basement bathroom

Pottery barn place markers

Pottery barn napkin rings

Large red Waterford bowl

Blue basket with handles

Soda Steam

Crate and Barrel colored mixing bowls

All furniture that I had when I came to the marriage.

2 Children's mattress and box spring set

Inflatable mattress that was purchased at Costco in December of 2010 or Queen mattress and box spring set

Dining room furniture

TV stand (if there is room in the truck)

Anything that was given to me or the children as a gift from my family.



**STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF HURON  
FAMILY DIVISION**

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**MELISSA JAYNE CALICE,**

File No. 12-017215-DM

Plaintiff,

Honorable Frederick L. Borchard

-vs-

**RICHARD ANTHONY CALICE JR,**

Defendant.

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TIMOTHY MCLEOD (P29880)  
Attorney for Plaintiff  
820 N. Michigan Avenue  
P.O. Box 6055  
Saginaw, Michigan 48608  
Telephone: (989) 753-4441

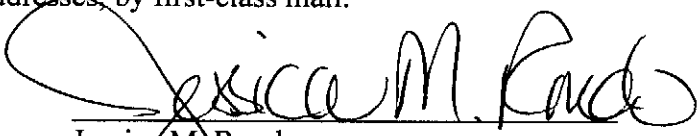
THOMAS J. DEMETRIOU (P12663)  
Attorney for Defendant  
3262 Cabaret Trail, Suite 206  
Saginaw, Michigan 48603  
Telephone: (989) 793-6440

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**PROOF OF SERVICE**

**TO: SAGINAW COUNTY CIRCUIT COURT CLERK**  
**111 S. Michigan, Saginaw, Michigan 48602**  
**MELISSA CALICE**  
**2635 Haenlein, Saginaw, Michigan 48638**  
**TIMOTHY MCLEOD**  
**820 N. Michigan Avenue, P.O. Box 6055, Saginaw, Michigan 48608**  
**RICHARD CALICE**  
**43 Winterberry Ct., Hunt Valley, Maryland 21030**  
**THOMAS DEMETRIOU**  
**3262 Cabaret Trail, Suite 206, Saginaw, Michigan 48603**  
**THOMAS BURKHART**  
**820 N. Michigan Avenue, P.O. Box 6055, Saginaw, Michigan 48608**

I certify that on July 10, 2013, I mailed the Report of Special Master and the Findings of Special Master Re: Child Support, Spousal Support and Personal Property to the above said court and/or individuals at the above listed addresses, by first-class mail.

  
Jessica M. Rondo  
Legal Secretary to William A. Brisbois

**STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF HURON  
FAMILY DIVISION**

---

**MELISSA JAYNE CALICE,**

File No. 12-017215-DM

Plaintiff,

Honorable Frederick L. Borchard

-vs-

**RICHARD ANTHONY CALICE JR,**

Defendant.

---

**TIMOTHY MCLEOD (P29880)**

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Telephone: (989) 753-4441

**THOMAS J. DEMETRIOU (P12663)**

Attorney for Defendant

3262 Cabaret Trail, Suite 206

Saginaw, Michigan 48603

Telephone: (989) 793-6440

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**REPORT OF SPECIAL MASTER**

By Order of the Court, appointing Special Master, William A. Brisbois, the following issues were to be examined by the Special Master with findings to be presented to the Court. The questions presented were the appropriate amount of child support, and/or spousal support for a period from September 1, 2012, thru December 31, 2012. As a sub recommendation, the question of whether or not income would be imputed to Mrs. Calice during that period of time. The issue of child support as well as spousal support and the question of imputed income to Mrs. Calice for a period of January 1, 2013, thru January 31, 2013. Then to go on to determine child support from February 1, 2013, thru present, spousal support February 1, 2013, to present.

### **HISTORICAL EARNINGS**

2010 the Defendant's income per his W2 from FEI, which is his employer, was \$121,000.00. During this period of time, Mr. Calice also had a second business being Calice Consulting. He shows a Schedule C gross income of \$42,845.00. He also shows a net income in the amount of \$22,819.00, having taken various deductions for car and truck expenses, travel expenses and deductible meals, as well as a notation of other expenses being telephone and professional publications, giving him a net income during this period of \$22,819.00, from Calice Consulting. Mrs. Calice was employed during this period of time, her income was not provided to the Special Master.

In the year 2011, Mr. Calice's W2 income from FEI was the amount of \$127,058.00. His Schedule C income during 2011 for Calice Consulting pursuant to the Schedule C, which was supplied to the Special Master, was the gross amount of \$63,797.00.

In the year 2012, Mr. Calice reported W2 income from FEI in the amount of \$130,231.71 and Schedule C income. The Schedule C income that the Special Master is relying upon is a preliminary version of a Schedule C which was provided by Mr. Calice. That Schedule C states specifically on the front of it, that it is for discussion purposes only and not to be relied on. However, from the testimony taken from Mr. Calice it appears as though his net income from Schedule C during the year 2012 was approximately \$141,000.00. The Special Master accordingly used the figure of \$141,000.00 as Mr. Calice's Schedule C earnings for the year 2012. At the original Facilitation a three year average was utilized in order to determine Mr. Calice's Schedule C income. Pursuant to Michigan Child Support Formula 2.01(E) the guidelines encourage a three year averaging of self employed individuals incomes. The reason for this is that the income can be manipulated by the individual who is self employed. Further,

self employment goes up and down per year, however the purpose of MCSF 2.01(E) is to ensure that the future payments, based on that income averaging are neither high, and punitive to the payor nor low, and punitive to the payee. In this particular case, that is not a danger, so to speak, because we are talking about retroactive calculation. Therefore, the master would recommend that income averaging in this particular case would be inappropriate. We have actual figures and we are applying those actual figures to a retroactive order, which is why the Special Master did the calculations based on the actual figure of \$141,000.00 for Mr. Calise's Schedule C income.

For the year 2013, Mrs. Calice became employed the end of January 2013. The information provided the Special Master demonstrates that she anticipates making a W2 wage of \$41,538.00. It is the Special Master's understanding that would reflect the earnings for an 11 month period. If that is the case, Mrs. Calice would then have a 12 month W2 going forward in the amount of \$45,314.44. For 2013 Mr. Calice is on track for W2 income in the amount of \$140,816.00, per his January 1 to January 15, 2031, pay statement.

#### **METHODS OF CALCULATION OF INCOME FOR** **CHILD SUPPORT AND SPOUSAL SUPPORT**

For the methods of calculation for child support and spousal support the Court has a number of options.

As it relates to W2 income, the facilitator used a three year average per MCSF 2.02(B). 2.02(B) allows averaging over a three year period if the incomes appear to a very greatly year to year. In this case, Mr. Calice's income has steadily grown at about an even rate, this would dictate that one not utilize a three year averaging for the W2 income. Mr. Calice's income from FEI also does not vary month to month, so an averaging per MCSF 2.02 (A) would also be inappropriate. It was recommended that actual W2 earnings be utilized to calculate both child

support and spousal support. Based on Mr. Calice's actual known income for the year 2012 and Mrs. Calice's potential income for that period of time, the Special Master would recommend as follows:

**CHILD SUPPORT**

September 1, 2012, to December 31, 2012

RICHARD CALICE 2012	
2012 W2	130,231.71
2012 SCHEDULE C	141,000.00
COMBINED INCOME	271,244.00

MELISSA CALICE 2012	
ACTUAL	27,800.00
IMPUTED INCOME	45,000.00

Recommended child support amount \$2,761.00 to Mrs. Calice (See Exhibit 1)

**SPOUSAL SUPPORT**

It is the Special Master's recommendation that spousal support be paid to Mrs. Calice by Mr. Calice for the period of September 1, 2012, to December 31, 2012, in the amount of \$2,442.00 per month. (See Exhibit 2)

January 1, 2013 to present	
MELISSA INCOME	45,314.00
RICHARD INCOME	140,000.00

Child support paid to Mrs. Calice is recommended in the amount of \$1,948.00 per month. (See Exhibit 3) Temporary spousal support is awarded to Mrs. Calice in the amount of \$575.00 per month. (See Exhibit 4)

It is recommended that Mr. Calice pay the arrears in spousal support and any adjustment in child support for the year 2012 within 60 days. Any adjustment in child support for 2013 should be set in addition to the monthly payments.

The issue of imputed income to Mrs. Calice has been raised. The Court may impute income per MCSF 2.01(G) where a parent becomes voluntarily unemployed or under employed.

Mrs. Calice had actually earnings in 2012 of \$27,800.00. She left a job in Maryland that paid approximately \$45,000.00. The Court should apply the factors found at MCSF 2.01(G)(2)(a-k). If the Court finds that Mrs. Calice was not justified in moving from Maryland, then imputing income to her would be appropriate. If the Court finds that Mrs. Calice was justified in her move from Maryland, imputation of income may not be appropriate.

Mrs. Calice also urges the Court to impute income to Mr. Calice. As was recited previously, Mr. Calice has an independent consulting firm. Mr. Calice has informed the Special Master through his counsel, that he no longer has the consulting business as of January 1, 2013. MCSF defines when imputing income is not appropriate, MCSF 2.01(G)(1)(b). Mr. Calice works full time for FEI, his pay vouchers reflect in excess of 40 hours per week (those that have been provided). Therefore, imputation does not seem to be appropriate.

In relation to spousal support, no such guideline exists. The Court will have to determine if imputation of income is equitable pursuant to Parrish v. Parrish 138 Mich App 546 (1984). Mr. Calise further contends that he should be given some type of consideration on his child

support as a result of the additional expense of exercising visitation. Mr. Calise's position is that as a result of Mrs. Calice's move to Michigan he has had to incur significant additional expense in travel as well as lodging. The MCSF does not provide for such reduction. The Michigan Support and Parenting Time Enforcement Act does not allow such a deviation from the recommended guidelines Ewald v. Ewald 292 Mich App 706 (2011). The Court may only deviate from the guidelines if it finds that the application of the formula would be unjust or inappropriate MCSF 1.04(E) sets fourth the criteria for such deviation.

The additional expenses for Mr. Calice's travel maybe apportioned between the parties if the Court finds that Mrs. Calice's move from Maryland was not justified. The Court may also reflect this expense in computing spousal support.

### **PERSONAL PROPERTY**

The parties also refer the question of the transportation of personal property from Maryland to Michigan.

Mrs. Calice left Maryland in August 2012. When she left she did not take all of her personal property. Mr. Calice has been cooperating and bringing some of the property to Michigan. There is still a quantity of personal property that would require a truck to make the move. Mr. Calice states that it would be unfair for him to bare the expense because Mrs. Calice was not justified in her move. Mrs. Calice states that she can not afford the moving expense and she was forced to move.

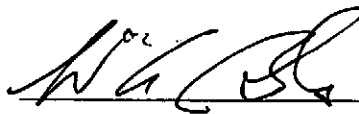
The parties have attempted to negotiate the movement of the personal property by Mr. Calice bringing personal property to Michigan that was Mrs. Calice's and by Mrs. Calice going to Maryland to pick up property. Neither of these methods have worked. Regardless of who is at

fault, that failure in the property move should be addressed immediately by the Court because some of the property belongs to the children. It would be the Special Master's recommendation to the Court that the parties split the moving expense of renting a truck and shipping or simply shipping the property to Michigan on a 70% paid by Mr. Calice and 30% paid by Mrs. Calice, the urgency seems to be moving the property now. The parties have exchanged various lists of property of the things that Mrs. Calice wants and the things that Mr. Calice does not wish to give her. The recommendation relative to property is that the property on Mrs. Calice's list should be shipped to Michigan. If the Court at the time this matter is tried finds that any of the personal property that has been shipped to Michigan rightfully should go to Mr. Calice, then Mrs. Calice shall bare the burden or expense of returning that property to Maryland.

#### **RENTAL PROPERTY**

The parties have certain rental property in the State of Michigan. A statement of earnings from their rental property was provided to the Special Master. The Special Master was also aware that a management company is involved in the house. It would be the Special Master's recommendation that the rental property be treated as property as apposed to a stream of income. The Court can apportion any profit or loss from that rental property to the party that it would be appropriate to apportion it.

Dated: July 9, 2013



William A. Brisbois, Special Master



**- Claimant - Mother**[Show Tax Credits](#)

Gross Income \$45,314  
FICA/SE -\$3,467  
State/Local Tax -\$1,449  
Federal Tax -\$3,881  
Tax Credits (except care credit) +\$2,400

Pre Adj Income

\$38,917

Pre Adj Net/Mo

\$3,243

Manual Adj/Mo

-\$0

Adj Net/Mo

\$3,243

Net Day Care Paid/Mo

-\$0

Day Care Supplement/Mo

\$0

Health Ins Paid/Mo

-\$0

Health Ins Supplement/Mo

\$0

Base Child Support/Mo

\$2,714

Ord Medical Supplement/Mo

\$47

Net Income/Mo

\$6,004

Pays Extraordinary Medical At

18.4%

Max. Reasonable Ins Cost/Mo (5% of Gross)

\$189

New Net  
Per Month

**- Other Party - Father**[Show Tax Credits](#)

Gross Income \$271,244  
FICA/SE -\$10,555  
State/Local Tax -\$11,643  
Federal Tax -\$76,817  
Tax Credits (except care credit) +\$0

Pre Adj Income

\$172,229

Pre Adj Net/Mo

\$14,352

Manual Adj/Mo

-\$0

Adj Net/Mo

\$14,352

Net Day Care Paid/Mo

-\$0

Day Care Supplement/Mo

\$0

Health Ins Paid/Mo

-\$0

Health Ins Supplement/Mo

\$0

Base Child Support/Mo

-\$2,714

Ord Medical Supplement/Mo

-\$47

Net Income/Mo

\$11,591

Pays Extraordinary Medical At

81.6%

Max. Reasonable Ins Cost/Mo (5% of Gross)

\$1,130

New Net  
Per Month

**- Case Name and Number**

calice

**- Case Data**

Number Of Minors = 2

- Av. Parenting Time -

Mother's Av. Nights = 275.0

Father's Av. Nights = 90.0

Mother's % Of Nights = 75.3%

Father's % Of Nights = 24.7%

Mother's Exemptions = 3/2

Father's Exemptions = 1/0

2nd Family Adj = None

Manual Inc Adj = None

Mother's File Status: MFS

Father's File Status: MFS

Support 2010 - Michigan

Copyright: Craig Ross

**- Base Child Support**

Father's Base Support Is \$2,832 Per Mo

Mother's Base Support Is \$640 Per Mo

(.966 Of \$2832) Minus (.034 Of \$640) Is The Net Transfer

Net Base Child Support Is \$2,714 Per Mo To Mother

Sum of Days Cubed Formula

**- Child Care and Health Supplements**

No Child Day Care Payments Were Indicated

Health Insurance Supplement Is \$0 Per Mo

Ordinary Medical Care Supplement Is \$47 Per Mo, To Mother

The Child Support Payments By Guideline Are:

\$2,714 +/- The Supplements = \$2,761 Per Mo To Mother

EXHIBIT

- Program Notes

**- Case Score Summary**

The Case Score on a Scale of 0 to 100 is:

44.32

This Is A Fair Case For Short Term Alimony.

**- Alimony Recommendations**

Alimony Should Run For 2.1 Years  
Assuming An Award, The Maximum Duration Is 3 Years.

**- Suggested Alimony Award**

Recommended Alimony Is \$29,310 Per Year Or \$2,442 Per Month

New Alimony

Award Per Year

**- Case Name and Number**

calice

**- Case Data**

Years Of Marriage = 7  
Age Of Claimant = 38  
Claimant Ed/Skill = 4  
Number Of Children = 2  
Number Of Minors = 2

- Av. Parenting Time -  
Claimant's % Of Time = 75.3%  
Other's % Of Time = 24.7%  
Claimant's Exemptions = 3/2  
Other's Exemptions = 1/0  
Claimant's File Status: MFS  
Other's File Status: MFS

**- Present Value Of Award**

Duration In Years

Tax Rate (as a decimal)

Discount Rate (as a decimal)

**- Claimant's Income**

Show Tax Credits

Gross Income \$45,314  
Alimony \$29,310  
State/Local Tax -\$2,724  
FICA/SE -\$3,467  
Federal Tax -\$10,675  
Tax Credits (except care credit) +\$1,400  
Child Support \$33,132  
Net Day Care Paid -\$0  
Health Ins Paid -\$0  
Net Income \$92,290

**- Other Party's Income**

Show Tax Credits

Gross Income \$271,244  
Alimony -\$29,310  
State/Local Tax -\$10,368  
FICA/SE -\$10,555  
Federal Tax -\$66,558  
Tax Credits (except care credit) +\$0  
Child Support -\$33,132  
Net Day Care Paid -\$0  
Health Ins Paid -\$0  
Net Income \$121,321

**- Additional Comments**

EXHIBIT

2

New Unallocated  
Award Per Year

Support 2010 - Michigan

Copyright: Craig Ross

Claimant - Mother		Show Tax Credits
Gross Income	\$45,314	
FICA/SE	-\$3,467	
State/Local Tax	-\$1,449	
Federal Tax	-\$3,881	
Tax Credits (except care credit)	+\$2,400	
Pre Adj Income	\$38,917	
Pre Adj Net/Mo	\$3,243	
Manual Adj/Mo	-\$0	
Adj Net/Mo	\$3,243	
Net Day Care Paid/Mo	-\$335	
Day Care Supplement/Mo	\$236	
Health Ins Paid/Mo	-\$0	
Health Ins Supplement/Mo	\$0	
Base Child Support/Mo	\$1,671	
Ord Medical Supplement/Mo	\$41	
Net Income/Mo	\$4,856	
Pays Extraordinary Medical At	29.4%	New Net Per Month
Max. Reasonable Ins Cost/Mo (5% of Gross)	\$189	

Other Party - Father		Show Tax Credits
Gross Income	\$140,000	
FICA/SE	-\$8,652	
State/Local Tax	-\$5,933	
Federal Tax	-\$32,005	
Tax Credits (except care credit)	+\$0	
Pre Adj Income	\$93,410	
Pre Adj Net/Mo	\$7,784	
Manual Adj/Mo	-\$0	
Adj Net/Mo	\$7,784	
Net Day Care Paid/Mo	-\$0	
Day Care Supplement/Mo	-\$236	
Health Ins Paid/Mo	-\$0	
Health Ins Supplement/Mo	\$0	
Base Child Support/Mo	-\$1,671	
Ord Medical Supplement/Mo	-\$41	
Net Income/Mo	\$5,836	
Pays Extraordinary Medical At	70.6%	New Net Per Month
Max. Reasonable Ins Cost/Mo (5% of Gross)	\$583	

Case Name and Number  
calice

Case Data  
 Number Of Minors = 2  
 - Av. Parenting Time -  
 Mother's Av. Nights = 275.0  
 Father's Av. Nights = 90.0  
 Mother's % Of Nights = 75.3%  
 Father's % Of Nights = 24.7%  
 Mother's Exemptions = 3/2  
 Father's Exemptions = 1/0  
 2nd Family Adj = None  
 Manual Inc Adj = None  
 Mother's File Status: MFS  
 Father's File Status: MFS

Support 2010 - Michigan  
Copyright: Craig Ross

Base Child Support  
 Father's Base Support Is \$1,755 Per Mo  
 Mother's Base Support Is \$731 Per Mo  
 (.966 Of \$1 755) Minus (.034 Of \$731) Is The Net Transfer  
 Net Base Child Support Is \$1,671 Per Mo To Mother  
 Sum of Days Cubed Formula

Child Care and Health Supplements  
 Day Care Supplement Is \$236 Per Mo, To Mother  
 Health Insurance Supplement Is \$0 Per Mo  
 Ordinary Medical Care Supplement Is \$41 Per Mo, To Mother  
 The Child Support Payments By Guideline Are:  
 \$1,671 +/- The Supplements = \$1,948 Per Mo To Mother

**- Case Score Summary****The Case Score on a Scale of 0 to 100 is:** 

This Represents an Arguable Case For Alimony,  
Income Differential Considerations May Merit Some Argument

**- Alimony Recommendations**

Alimony Should Run For 2.1 Years  
Assuming An Award, The Maximum Duration Is 3 Years.

**- Suggested Alimony Award**

Recommended Alimony Is \$6,899 Per Year Or \$575 Per Month

New Alimony  
Award Per Year

**- Case Name and Number**

calice

**- Case Data**

Years Of Marriage = 7  
Age Of Claimant = 38  
Claimant Ed/Skill = 4  
Number Of Children = 2  
Number Of Minors = 2

- Av. Parenting Time -  
Claimant's % Of Time = 75.3%  
Other's % Of Time = 24.7%  
Claimant's Exemptions = 3/2  
Other's Exemptions = 1/0  
Claimant's File Status: MFS  
Other's File Status: MFS

**- Present Value Of Award**Duration In Years Tax Rate (as a decimal) Discount Rate (as a decimal) **- Claimant's Income****Show Tax Credits**

Gross Income \$45,314  
Alimony \$6,899  
State/Local Tax -\$1,749  
FICA/SE -\$3,467  
Federal Tax -\$5,072  
Tax Credits (except care credit) +\$2,400  
Child Support \$23,376  
Net Day Care Paid -\$4,020  
Health Ins Paid -\$0  
Net Income \$63,681

**- Other Party's Income****Show Tax Credits**

Gross Income \$140,000  
Alimony -\$6,899  
State/Local Tax -\$5,633  
FICA/SE -\$8,652  
Federal Tax -\$29,728  
Tax Credits (except care credit) +\$0  
Child Support -\$23,376  
Net Day Care Paid -\$0  
Health Ins Paid -\$0  
Net Income \$65,712

**- Additional Comments**

EXHIBIT

PENGAD 800-631-6666

New Unallocated  
Award Per Year

N C

Support 2010 - Michigan

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